

**Recommended School Asset
Lives**

MT Office of Public Instruction
3/1/2002

ASSET CLASS	EXAMPLES	YEARS
Land		N/A
Land -Site Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
Buildings		50
Buildings-Portable Classrooms		25
HVAC Systems		20
Roofing		20
Interior Construction		25
Carpet Replacement		7
Electrical / Plumbing		30
Sprinkler / Fire System	Fire suppression systems	25
Outdoor Equipment	Playground, radio towers, fuel tanks, pumps	20
Machinery & Tools	Shop & maintenance equipment, tools	15
Kitchen Equipment	Appliances	15
Custodial Equipment	Floor scrubbers, vacuums, other	15
Science & Engineering	Lab equipment, scientific apparatus	10
Furniture and Accessories	Classroom and office equipment	20
Business Machines	Fax, duplicating, & printing equipment	10
Copiers		5
Communications Equip	Mobile, portable radios, non-computerized	10
Computer Hardware	PC's, printers, network hardware	3-5
Computer Software - Inst	Instructional, other short-term	5-10
Computer Software - Adm	Administrative or long term	10-20
Audio Visual Equipment	Projectors, cameras, (still & digital)	10
Athletic Equipment	Gymnastics, football, weight machines, wrestling mats	10
Musical Equipment	Pianos, string, brass, percussion	10
Licensed Vehicles	Buses, other on-road vehicles	8
Contractor's Equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds Equipment	Mowers, tractors, attachments	15

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